

Statement of Passthrough Obligations for Redevelopment Project Areas

Instructions



California State Controller

Division of Accounting and Reporting
(10/08) [Rev. 1](#)

Statement of Passthrough Obligations

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Statement of Passthrough Obligations

Introduction:

Assembly Bill (AB) 1389, Chapter 751 of 2008, in part, adds Section 33684 to the Health and Safety Code (H&S) and requires that on or before October 1, 2008, every redevelopment agency subject to the requirements of Sections 33607.5 and 33607.7 shall submit a report of its passthrough obligations, by taxing entity, to the county auditor's office and to each affected taxing entity. **Please note: this deadline has been revised to November 1, 2008, as outlined below.**

The purpose of these instructions is to provide guidance to the preparation of this report as required by Section 33684.

All code sections in this document reference the Health and Safety Code.

Purpose of Section 33684:

Section 33684 has been added to the Health and Safety Code in an attempt to identify any and all unpaid outstanding passthrough obligations to any and all local taxing agencies, particularly local educational agencies (LEA), as of June 30, 2008. In addition, another report for the 2008-09 fiscal year will be required on or before October 1, 2009.

Section 33684 requires the reporting of all passthrough payments per Sections 33607.5 and 33670.7 only. However, in developing the documents it became obvious that, in order for the county auditor's office to be able to confirm your agency's data and issue the required finding of concurrence, additional data is needed than that specified within Section 33684, explicitly. For instance, a pre-AB 1290 project area that has existing contractual passthrough obligations, and that has extended the life of the project area, must now make passthrough payments per Section 33607.7 to all local taxing agencies other than those that already have the existing passthrough payment. In order for the county auditor to be able to confirm all calculations were made correctly is to include the Section 33401 payments in the report. The same is true for the pre-AB 1290 2% growth payments and offsets to Section 33607.5 payments because of Section 33445 type payments. For those that do not have such payments, those columns will remain blank.

General Instructions:

For the purposes of this report, every redevelopment agency must complete the appropriate worksheets in the enclosed Excel spreadsheet document, as required below, and submit this spreadsheet along with any other supporting documentation as needed to the agency's county auditor-controller's office. Section 33684(a) requires this to be completed on or before October 1, 2008.

For the report due October 1, 2008, the reporting period covers the 2003-04 through 2007-08 fiscal years, inclusive. On or before October 1, 2009, an additional report will be required specifically for the 2008-09 fiscal year.

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However, since AB 1389 was not chaptered until September 30, 2008, it is not possible for redevelopment agencies to meet this deadline. Consequently, redevelopment agencies will be given until November 1, 2008, to submit the report to the county. Failure to meet the November 1, 2008, deadline will place the agency in jeopardy of severe sanctions, as outlined below.

Sanctions for Failing to File:

Section 33684(e) requires all county auditors to either concur with your report or return the report identifying the elements of the report with which the county auditor does not concur or considers incomplete.

Section 33684(i) further states that if after February 1, 2009, an agency does not have a statement of concurrence from the county auditor, or has not yet fully paid all outstanding passthrough obligations, numerous substantial sanctions go into effect against the agency. These restrictions include, but are not limited to the following:

- No new project areas, or expansion of existing project areas, may be added,
- The agency is prohibited from issuing new debt, and
- The agency is limited to expending no more than 75% of the average monthly cost of administrative expenditures for the previous fiscal year for current administrative costs.

Who must file:

All redevelopment agencies must submit a report to their county auditor on or before November 1, 2008. The purpose of this report is to identify all project areas that may be subject to the requirements of Section 33684. Include all project areas of the agency with sufficient information to identify which, if any, project areas are subject to the requirements of Section 33684.

A positive confirmation is required even if the agency has no project areas subject to these requirements. However, only the Project Area Description and Cover Page forms will be required. For each and every project area that is subject to Section 33684 requirements, a separate additional worksheet is required. The Project Area Description is the first worksheet in the enclosed Excel file while the Cover Page can be found at the end of these Instructions.

If the agency has no project areas subject to the provisions of Section 33684, complete the Project Area Description form through Row 13, "Is this Project Area subject to AB 1290 passthrough payments? Yes/No." Submit the spreadsheet in electronic format along with the Cover Page. No further forms are needed.



Section 33684 requires all redevelopment agencies subject to passthrough payments per Sections 33607.5 or 33607.7 report specified data regarding passthrough payments to their respective county auditors. This would include all project areas whose plans were:

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- Adopted on or after January 1, 1994,
- Adopted prior to January 1, 1994, but amended to include new territory and contains the provisions of Section 33670, or
- Adopted prior to January 1, 1994, but amended to either extend the time limits on the life of the plan or for incurring new indebtedness, or to increase the tax increment limit cap.

PLEASE NOTE: no other amendments need be included. For example, a few amendments that should not be included for the purposes of this report:

- An amendment to extend the life of the plan due to an ERAF payment obligation,
- An amendment that simply redirected purposes of the plan, but did not extend life, tax increment caps, and so forth, or
- Mergers that do not add territory or extend the life of the original plans.

When to File:

Per AB 1389, the electronic spreadsheet provided must be submitted to your county auditor-controller's office and to each affected taxing entity on or before October 1, 2008. However, due to the late signing of the state budget for 2008-09, redevelopment agencies will have until November 1, 2008, to submit this report to the county auditor-controller. Failing to meet the November 1, 2008, deadline may subject the agency to the sanctions provided for in AB 1389.

It is therefore recommended that the agency exercise all due diligence to submit the report as quickly as possible. At the same time, exercise care in preparing the report to ensure the report is as complete and accurate as possible.

Where and What to File:

The Cover Page and AB1389 Workbook.xls spreadsheet file, in electronic format, must be filed with the agency's local county auditor-controller's office. These documents may be sent via mail or email. Contact your county auditor-controller's office for preferences on filing. DO NOT send these to the State Controller's Office.

Report Assistance:

The answers to commonly asked questions are found in these instructions. Additional assistance can be obtained by contacting your local county auditor-controller's office. The State Controller's Office is unable to provide report preparation assistance.

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Payments of Outstanding Obligations:

Per AB 1389, if an agency has unpaid Outstanding Obligations remaining as of November 1, 2008, payments made against these Outstanding Obligations to LEA after November 1, 2008 are to be distributed as follows:

Type of Educational Agency	Payment to ERAF	Payment to Educational Agency
School District	43.3%	56.7%
Community College District	47.5%	52.5%
County Board of Education	19.0%	81.0%

When making these payments, two separate checks must be written: one to the ERAF within the appropriate county and one to the educational agency.

If these payments are made prior to the submission of this report to the county auditor-controller, record the payment under the 2007-08 Fiscal Year as provided. See instructions on page 14 for further detail.

Reporting Additional Payments:

If after this report is filed with your county auditor-controller, additional passthrough payments are made to LEA against remaining Outstanding Obligations, these payments are to be distributed in the same manner as described above.

Enclosed for your convenience is a Report of Additional Payments form to document these payments. With the transmittal of the check sent to the county auditor to cover the ERAF portion of the payment, include a copy of this form. Clearly identify the project area and local educational agency for which this payment is being made.

A COPY OF THE REPORT OF ADDITIONAL PAYMENTS, TRANSMITTAL, AND CHECK OR WARRANT, must also be sent to the State Controller's Office at the following address:

State Controller' Office
Division of Accounting and Reporting
Local Government Reporting Section
ATTN: AB 1389 Data
P.O. Box 942850
Sacramento, CA 94250-5876

Failure to do so may result in the sanctions referred to above being applied to the agency on February 1, 2009.

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Definitions Used in These Instructions:

Definitions	
Project Area –	For the purposes of this report, include each original adopted project area subject to Section 33670. Separately, include each amendment that added new territory.
AB 1290 Project Area –	For the purposes of this report, an AB 1290 project area is any project area: <ul style="list-style-type: none">• adopted on or after January 1, 1994,• amendment that added new territory on or after January 1, 1994, or• adopted prior to January 1, 1994 whose plan has been amended to include Specified Amendments (see below).
Gross Tax Increment –	For the purposes of this report, Gross Tax Increment is all Tax Increment generated within the project area.
Passthrough Payment –	Payments made pursuant to Sections: 33401, 33676, 33607.5, and 33607.7
Basic Aid Payments per 33676 –	These are post-AB 1290 payments to basic aid LEA, per current Section 33676 statutes.
Non Basic Aid 33676 –	Related only to pre-AB 1290 project areas, these are payments based on the 2% growth on the base assessed valuation.
AB 1290 Passthrough –	Payments made pursuant to Sections 33607.5 or 33607.7 inclusive.
Community Election –	If the community that formed the agency elected to receive its share of Section 33607.5 first tier passthrough payments.
Specified Amendments –	For the purposes of this report, ONLY include an amendment that: extended the effectiveness life of the project area plan, increased the tax increment cap, or extended the time limit on establishing indebtedness.
Location –	Provide a general description of the physical location of the project area.
Adjusted Base Year –	Base Year for which Tier I payments are calculated.
Effective Year –	First year for which Tier I payments are effective.

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Definitions

Adjusted Base Assessed Valuation –	The Assessed Valuation upon which Tier I payments are calculated against.
Contractual Passthrough Payments –	Passthrough payments made pursuant to Section 33401.
Legislative Body –	The governmental body that created the agency. This would be the county name or city name.

Specific Instructions:

All redevelopment agencies must submit, at a minimum, the Cover Page and Project Area Description forms. For all project areas subject to the requirements of Section 33684, the agency must also complete and submit the appropriate number of worksheets labeled 1 through 50, as needed, for each affected project area.

We have provided a copy of Section 33684 as added by AB 1389 as a reference to the spreadsheet columns. Within the spreadsheet are important formulas. **Please do not change the spreadsheet in any manner, particularly the formulas.**

First, complete the Project Area Description worksheet for all project areas as follows.

For the purposes of this report, include each original adopted project area subject to Section 33670. Separately, include each amendment that added new territory. **DO NOT report merged project areas as a single project.** Report each original area separately. DO NOT include project areas that do not receive tax increment.

Project Area Description Worksheet

Instructions for Project Area Description Worksheet

Column A Description	Instruction:
County Name	Name of the county agency resides in.
Agency Name	Name of Redevelopment Agency
Project/Amendment Name	Enter the name of the project area, or if an amendment that added territory, the amendment name.
Legislative Body (Community)	Name of governmental entity that formed the agency. This would be the City, County, or JPA members.
SCO Unique ID Number	The 11-digit ID number used by the State Controller's Office report. This will always begin with "13."


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Instructions for Project Area Description Worksheet

Column A Description	Instruction:
County Tax ID	Tax ID utilized by the county in calculating and distributing tax increment.
Date Established	Date Project Area was established. If an amendment added territory, this would be the date of the amendment.
Location	General description of the location of the project area.
Is this Project Area subject to AB 1290 passthrough payments? Yes/No	Answer Yes or No.
Date Amended **	<p>If project area was amended for any of the following reasons, include the earliest date amended (Section 33607.7(a)):</p> <p>To extend the life of the project area, To extend the time limit for establishing indebtedness, or Increased the Tax Increment cap.</p> <p>If amended for any other reason, do not include the amended date. If amended to add territory, this amended area should be reported separately.</p>
Purpose of Amendment	<p>Select the reason for the amendment from list provided. If the reason was to extend or eliminate the time limit for establishing indebtedness, select "SB 211."</p>
Ordinance Number of Amendment	Ordinance number of the amendment listed above.
Original Limit (Date)	If amended to increase the life of the project area or to extend the time limit for establishing indebtedness, state the original limit date.
Amended Limit (Date)	If amended to increase the life of the project area or to extend the time limit for establishing indebtedness, state the new limit date.
Original Tax Increment Limit (Dollar)	If amended to increase the Tax Increment limit, state the original limit amount.
Amended Tax Increment Limit (Dollar)	If amended to increase the Tax Increment limit, state the new limit amount.
Original Debt Limit (Dollar)	If amended to increase the Debt limit, state the original limit amount.

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Instructions for Project Area Description Worksheet

Column A Description	Instruction:
Amended Debt Limit (Dollar)	If amended to increase the Debt limit, state the new limit amount.
Community Election to Receive a Portion of Tier 1, Yes or No	Did the community that formed the agency elect to receive its portion of AB 1290 passthrough payments? Yes/No See Section 33607.5(a)(2)
Resolution # for Election	Resolution # for the date of the election to receive.
First Adjusted Base Year	The first year that the Tier 2 payments become effective. The year should be 10 years beyond the establishment of the project area.
First Adjusted Base Assessed Valuation	The Adjusted Base Assessed Valuation used to calculate Tier 2 payments. This is the Assessed Valuation at year 10 of the project area.
Is this Project Subject to Statutory Passthrough's?	Statutory Passthrough payments are those determined by Section 33607.5 or 33607.7.
Adjusted Base Year (33607.7)	The Adjusted Base Year is the fiscal year in which Adjusted Base Year Assessed Valuation is determined. 
Adjusted Base Year Assessed Valuation (33607.7)	The Adjusted Base Year Assessed Valuation is the assessed value of the project area in the year in which the limitation being amended would have taken effect without the amendment or, if more than one limitation is being amended, the first year in which one or more of the limitations would have taken effect without the amendment.
Are there any pre-existing Contractual Passthrough Agreements?	For projects adopted prior to January 1, 1994, are there any passthrough payments per Section 33401?

A series of built-in formulas will determine each project area required to report further data per Section 33684 as an AB 1290 Project Area. Line 5 of this sheet will read either "Yes" or "No". For each project area on the Project Area Description form that displays a "Yes" on this line, a separate worksheet will be required. Those worksheet names are "1", "2", "3", and so forth. These are NOT intended to represent project area names, only worksheet names.


All project areas will then need to be sorted according to those subject to Section 33684. A Sort button was created On the Project Area Description worksheet for 

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this purpose. However, the worksheet protection was not removed prior to sending out the worksheet. An error stating “Sort method of Range class failed” will appear without removing worksheet protection. The “fix” is to simply select Tools, Protection, Unprotect Sheet. Then run the Sort. The names of these project areas will then appear automatically on worksheets 1 through 50, as appropriate.

Passthrough Detail Worksheet Instructions:

Each AB 1290 Project Area must report its passthrough obligations to local taxing agencies on a separate worksheet. The initial reporting period covers the period of the 2003-04 through the 2007-08 fiscal years. Include all payments to all local taxing agencies for each fiscal year. For each fiscal year, allowance has been made for the reporting of up to 38 different taxing entities for each project area.

The Project Area name, County Tax ID, and other detail will automatically be brought forward. In addition, report the total accumulated gross tax increments by project area from the date established through June 30, 2003. This will be entered in Column C, Row 7. **Note: the worksheet incorrectly states June 30, 1993. The year should be 2003.** 

Descriptions of each column and completion instructions are as follows:

Instructions for Passthrough Detail Worksheets		
Column	Description	Instructions
A	Fiscal Year	Already included - this defines the Fiscal Year for which you are entering data.
B	Gross Tax Increment Received During the Fiscal Year	Enter the total gross tax increment received during the fiscal year. For the purposes of identifying Tier II calculations, include the portion of tax increment applicable to Tier II separately.
C	Name of Affected Taxing Agency	List each individual local taxing agency receiving any passthrough payments for this project area during the Fiscal Year period. Do not combine payments to county funds into a single line item. PLEASE DO NOT ABBREVIATE. For school district names, refer to the enclosed PDF file and locate your county. All school districts are listed in county order.

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Instructions for Passthrough Detail Worksheets

Column	Description	Instructions
D	Enter Code:	For each individual local taxing agency, enter the appropriate code as follows: S = School District C = Community College District E = Office of Education OR Special Education O = All Other (including county, city, or special districts)
E	Contractual Payments per 33401	IF APPLICABLE: Enter the total payments made to local taxing agencies per Section 33401. This will apply only to those project areas formed prior to January 1, 1994, that agreed to a passthrough payment.
F	2% Growth on Base Payments Only (Pre - AB 1290 33676)	IF APPLICABLE: Enter the total payments made to local taxing agencies per Section 33676, if any. This will apply only to those project areas formed prior to January 1, 1994, that agreed to a 2% Growth payment.
G	Others – Include Payments Per 33445, 33445.5, 33445.6, or 33446 (Memo Only)	IF APPLICABLE: Include any other contractual payments made per Sections 33445, 33445.5, 33445.6, or 33446 as applicable. These payments may offset payments required per 33607.5 or 33607.7.
H	Basic Aid Payments per 33676 (Post AB 1290)	IF APPLICABLE: Any payments made per 33676 to Basic Aid districts.
I	Total Tier I 33607.5 or 33607.7 Passthrough Payments Required	Calculate and enter the total Tier I passthrough payment obligations per Sections 33607.5 or 33607.7, as applicable, per local taxing agency. For project areas adopted on or after January 1, 1994, this amount should total 25% of the tax increment remaining after deducting the 20% set-aside to the Low and Moderate Income Housing Fund, calculated against the total tax increment dollars.
J	Total Tier II 33607.5 or 33607.7 Passthrough Payments Required	IF APPLICABLE: Calculate and enter the total Tier II passthrough payment obligations per Sections 33607.5 or 33607.7, as applicable, per local taxing agency.
K	Amount of 33607.5 or 33607.7 Payments Reduced Per 33445, 33445.5, 33445.6, or 33446	IF APPLICABLE: Applies only to those instances where a 33445-type obligation exists. Enter the reduction of the 33607.5 or 33607.7 payment due to this obligation.

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Instructions for Passthrough Detail Worksheets

Column	Description	Instructions
L	Net Amount Due Affected Taxing Agency Prior to Subordination Per 33607.5 or 33607.7	CALCULATED AMOUNT: This amount represents the net amount due after reductions of 33445-type obligations. The amount, for LEA, calculates for the property tax portion of the reduction.
M	Amount of Passthrough Payments Deferred Per Subordination	If the project area deferred passthrough payments through a subordination agreement Section 33607.5 (e)(1)-(3), enter the amount deferred during the reporting year.
N	Property Tax Share (LEA only) of Subordination	CALCULATED AMOUNT: This amount represents, for LEA only, the property tax portion of the subordinated amount listed in Column M.
O	Facilities Share of (LEA only) or Other Agency Share of Subordination	CALCULATED AMOUNT: For LEA only, this amount is the facilities portion of the subordinated amount listed in Column M. For all other agencies, it is the entire amount subordinated.
P	Date Deferred Payments Will be Made	If a deferral was made, enter the date (month and year) the deferred payments will be made.
Q	Passthrough Payments Required, Net of Deferrals	CALCULATED AMOUNT: This is a formula that will deduct deferred payments made from total passthrough payments required. (Sum of Columns E, F, H, and L minus M)

NOTE:

From this point forward only transactions primarily specific to AB 1290-type payments (33607.5, 33607.7, or Basic Aid payments) are considered. Formulas concentrate on local educational agencies, but also include Outstanding Obligations for AB-1290 obligations for other local taxing agencies, as reference. Do not include payments against contractual obligations (33401).



R	Non Basic Aid 33607.5, 33607.7 Payments of Outstanding Obligations or Amounts Deferred Pre 07/01/03 ONLY	Enter the ACTUAL cash payments made during the Fiscal Year against Outstanding Obligations or any amounts deferred PRE 07/01/03 ONLY. This column is to include only passthrough payment obligations incurred prior to July 1, 2003.
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Instructions for Passthrough Detail Worksheets

Column	Description	Instructions
S	Non Basic Aid 33607.5, 33607.7 Property Tax Share of Prior Obligation Payments Pre 07/01/03 ONLY	CALCULATED AMOUNT: Calculated at the Property Tax Share rate indicated on Page 4 of these instructions.
T	Non Basic Aid 33607.5, 33607.7 Facilities Share of Prior Obligation Payments Pre 07/01/03 ONLY	CALCULATED AMOUNT: For LEA, calculated at the Facilities share as indicated on Page 4 of these instructions. Otherwise, the entire amount of the payment.
U	Non Basic Aid 33607.5, 33607.7 Current Obligation Passthrough Payments	Enter the ACTUAL 33607.5 or 33607.7 cash payments made during the Fiscal Year. If a payment was made against this obligation subsequent to June 30, report that payment as made in the Fiscal Year it was paid. Do not include 33401, 2% Growth, or 33445-type payments. For the 2007-08 Fiscal Year ONLY, include in Column U any payments made up to the filing of this report against 2007-08 obligations.
V	Basic Aid 33676 Current Obligation Passthrough Payments	Enter the ACTUAL 33676 Basic Aid current obligation payment made. For the 2007-08 Fiscal Year ONLY, include in Column V any payments made up to the filing of this report against 2007-08 obligations.
NOTE:		
Columns W through Z deal exclusively with payments made in the current Fiscal Year against subordinations (W, X) or prior Outstanding Obligations (Y, Z) incurred in a previous Fiscal Year.		
W	Property Tax Share of Subordination Payments for Subordinations Post June 30, 2003 ONLY	For Fiscal Years 2004-05 through 2007-08, enter the Property Tax Share of the ACTUAL payments made during the current Fiscal Year against subordinations made in a previous Fiscal Year. Refer to the Chart on Page 4 of these instructions for percentages.
X	Facilities Share of LEA or Other Agency Share of Subordination Payments Post June 30, 2003 ONLY	For Fiscal Years 2004-05 through 2007-08, enter the Facilities Share of the ACTUAL payments made during the current Fiscal Year against subordinations made in a previous Fiscal Year. Refer to the Chart on Page 4 of these instructions for percentages.

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Instructions for Passthrough Detail Worksheets			
Column	Description	Instructions	
Y	Property Tax Share of Outstanding Obligations Paid 33607.5, 33607.7 Post June 30, 2003 ONLY	For Fiscal Years 2004-05 through 2007-08, enter the Property Tax Share of the ACTUAL payments made during the current Fiscal Year against Outstanding Obligations incurred in a previous Fiscal Year. Refer to the Chart on Page 4 of these instructions for percentages.	←
Z	Facilities Share of (LEA) or Other Agency Share of Outstanding Obligations Post June 30, 2003 ONLY	For Fiscal Years 2004-05 through 2007-08, enter the Facilities Share of the ACTUAL payments made during the current Fiscal Year against Outstanding Obligations incurred in a previous Fiscal Year. Refer to the Chart on Page 4 of these instructions for percentages.	←
AA	Property Tax Share of Post 06/30/03 Local Education Agency Payments	CALCULATED AMOUNT: For LEA, this calculates the Property Tax Share of all current payments, including payments against prior deferrals and Outstanding Obligations.	←
AB	Non Basic Aid 33607.5, 33607.7 Unpaid Obligation	CALCULATED AMOUNT: This is the Outstanding Obligation (Overpayment) for the current year only.	←
AC	Property Tax Share of Current Year Outstanding Obligation (Memo Only)	CALCULATED AMOUNT: This is a calculated amount representing the balance of Property Tax Share of the current Outstanding Obligation as of June 30 for each Fiscal Year.	←
AD	Facilities Share of (Local Education Agencies) or Other Agency Share of Outstanding Obligation (Memo Only)	CALCULATED AMOUNT: This is a calculated amount representing the balance of Facilities Share of the current Outstanding Obligation as of June 30 for each Fiscal Year. If not an LEA, this will be the entire Outstanding Obligation, if any, for Other Local Taxing Agencies.	←
AE	Basic Aid 3376 Current Year Outstanding Obligation	CALCULATED AMOUNT: This is a calculated amount representing the balance of Basic Aid payments outstanding as of June 30 for each Fiscal Year. This amount will carry forward to the following Fiscal Year until the 2007-08 Fiscal Year. <u>This amount is informational for the agency only.</u>	
AF	Net Outstanding Obligation Net of Deferrals 33607.5 or 33607.7 ONLY	CALCULATED AMOUNT: This amount is a running total for all five Fiscal Years, carrying Outstanding Obligations forward from year to year. As of June 30, 2008, this represents all Outstanding Obligations.	←

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Instructions for Passthrough Detail Worksheets

Column	Description	Instructions
AG	Final Date Remaining Outstanding Obligation to be Paid	If an Outstanding Obligation to be Paid remains for the Fiscal Year, indicate the final date the remaining Outstanding Obligation payment is to be made. If an Outstanding Obligation was paid during the Fiscal Year subsequent to the Fiscal Year being reported, indicate the date the payment was actually made.
AH	Plan to Pay Outstanding Obligations	Indicate the agency's plan to pay all Outstanding Obligations, if any exist.
AI	Amount of Payments Made Against Outstanding Obligations	FOR FISCAL YEAR 2007-08 ONLY: This column applies to any remaining Outstanding Obligations that had not yet been paid as of November 1, 2008. If payments were actually distributed after November 1, 2008, they are to be paid as directed by Section 33684(j), which indicates that a portion of payments made to LEA shall be instead paid directly to the Educational Revenue Augmentation Fund. Refer to the attached code section for percentages. These percentages are also calculated in Column AB.
AJ	Amount of Basic Aid Payments Made Against Outstanding Obligations	FOR FISCAL YEAR 2007-08 ONLY: This column applies to any remaining Basic Aid Outstanding Obligations that had not yet been paid as of November 1, 2008.
AK	Date of Payment	FOR FISCAL YEAR 2007-08 ONLY: Date of payment referred to in Column Y.
AL	Amount of Local Education Agency Payment to Pay to ERAF	FOR FISCAL YEAR 2007-08 ONLY: CALCULATED AMOUNT: This amount is calculated pursuant to Section 33684(j) for LEA only. Payments owed to other local taxing agencies should be made directly to those agencies. Amounts paid to LEA should be identified as for educational facilities or considered property taxes.

Once completed, print and sign the Cover Page form and send along with the spreadsheet **in electronic format** to your county auditor-controller. It is critical that this data go forward in electronic format, as it will be transmitted later to the State Controller's Office, also in electronic format.

Cover Page

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Name of Agency _____

To be filed with the County Auditor of _____ County on or before
October 1, 2008.

Date Submitted: _____

Signature _____

Name (Please print) _____

Title _____

Contact Information:

Email _____ Phone (____) ____ - ____ ext ____

County Use Only

Date Received _____

Date of Concurrence _____

Date Returned _____

State Use Only

Date Received _____

Date of Concurrence _____

Date Returned _____